

$$\boxed{}\boxed{} - \boxed{}\boxed{}\boxed{}\boxed{}\boxed{}\boxed{} - \boxed{}\boxed{}\boxed{}\boxed{} - \boxed{}$$

Date Accepted _____

FORM

8453

FTB 8453 C2 (REV. 11-2003)

Instructions for Form FTB 8453

California e-file Return Authorization

DO NOT MAIL THIS FORM TO FTB

General Information

A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
 - A signed original or copy of form FTB 8453;
 - Original Form(s) W-2, W-2G, and 1099R; and
 - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including social security number(s) and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

After your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

Check the status of your tax refund on our Website at www.ftb.ca.gov or call FTB's automated toll-free telephone service at (800) 338-0505.

E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2004, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829, or visit the Website at www.officialpayments.com. Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.
- **Pay online:** You can pay the amount you owe using our secure online payment service, Web Pay. Visit our Website at www.ftb.ca.gov and select "Payment Options."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

Specific Instructions

DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV before transmitting the return. We will not honor requests completed after transmission of the return.

To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part III – Make Estimated Tax Payments for 2004

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2004. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 7 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 8 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

Part V – Declaration of Taxpayer(s)

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) before the return is transmitted.

Deceased taxpayer(s) – The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to the return) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."